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6 IN THE UNITED STATES DISTRICT COURT FOR THE
7 EASTERN DISTRICT OF CALIFORNIA

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9 UNITED STATES OF AMERICA,) No. CV-F-05-285 REC/DLB
10)
11 Petitioner,) ORDER DEEMING RESPONDENT'S
12 vs.) "NOTICE OF APPEAL OF
13) MAGISTRATES FINDINGS [sic]
14) AND RECOMMENDATIONS [sic]" TO
15 Respondent.) BE OBJECTIONS TO FINDINGS
16) AND RECOMMENDATION;
17) ENFORCING IRS SUMMONS AND
18) DIRECTING RESPONDENT TO
19) APPEAR ON FRIDAY, JUNE 17,
20) 2005 AT 8:00 A.M. IN
21) COURTROOM 5
22)
23)
24)
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26)

19 On May 10, 2005, the United States Magistrate Judge issued a
20 recommendation that the IRS summons issued against respondent be
21 enforced and that respondent be ordered to appear at a hearing
22 for the purpose of complying with the summons, during which hearing
23 the validity of any claim of the privilege against self-
24 incrimination to questions posed to respondent or to documents
25 subject to the summons also may be determined.
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1 On May 19, 2005, respondent filed a "Notice of Appeal of
2 Magistrates Findigs [sic] and Recmmendations [sic] Re: Tax
3 Summons Enforcement, and Order Re: Privilege Logs."¹ The court
4 deems this "Notice of Appeal" to be respondent's objections to
5 recommendation pursuant to Rule 72-303(b), Local Rules of
6 Practice.

7 The court has reviewed the record herein and concurs with
8 the recommendation.

9 ACCORDINGLY:

10 1. The IRS summons issued to respondent Lorne McCan is
11 enforced.

12 2. Respondent shall appear before Revenue Agent Fred
13 Chynoweth, his designated representatives and/or counsel in
14 Courtroom 5, 1130 "O" Street, Fresno, California, on Friday, June
15 17, 2005 at 8:00 a.m., there to be sworn, to give testimony, and
16 to produce for examining and copying the books, checks, records,
17 papers and other data demanded by the summons. The examination
18 shall continue in the same place on July 11, 2005, at a time to
19 be set in writing by Revenue Agent Chynoweth or his designee. At
20 the hearing before Magistrate Judge Beck, any issues regarding
21 the Fifth Amendment privilege against self-incrimination will be
22 ruled on by Magistrate Judge Beck and the hearing will proceed.

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¹Although respondent's "Notice of Appeal" refers to an "Order
26 Re: Privilege Log", no such Order has been signed by the Magistrate
Judge and filed in this action.

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2 IT IS SO ORDERED.
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Dated: May 23, 2005
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668554

/s/ Robert E. Coyle
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UNITED STATES DISTRICT JUDGE
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